

Form F-66 (IA-2) (6-11-2014)					
<div>STATE OF IOWA</div> <div>2014</div> <div>FINANCIAL REPORT</div> <div>FISCAL YEAR ENDED</div> <div>JUNE 30, 2014</div> <div>CITY OF <u>WEST DES MOINES</u>, IOWA</div> <div>DUE: December 1, 2014</div>		<div>16207701400000</div> <div>City of West Des Moines</div> <div>P.O. Box 65320, 4200 Mills Civic Pkwy</div> <div>West Des Moines, IA 50265</div> <div>(Please correct any error in name, address, and ZIP Code)</div>			
WHEN COMPLETED, PLEASE RETURN TO	Mary Mosiman, CPA Auditor of State State Capitol Building Des Moines, IA 50319-0004	NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.			
ALL FUNDS					
Item description		Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources					
Taxes levied on property		47,130,490		47,130,490	47,510,700
Less: Uncollected property taxes-levy year		23,723		23,723	0
Net current property taxes		47,106,767		47,106,767	47,510,700
Delinquent property taxes		0		0	
TIF revenues		10,822,378		10,822,378	10,877,193
Other city taxes		4,312,899	0	4,312,899	3,764,608
Licenses and permits		2,172,885	0	2,172,885	1,882,800
Use of money and property		241,391	1,673,776	1,915,167	1,957,425
Intergovernmental		15,117,233	12,018	15,129,251	11,731,600
Charges for fees and service		5,600,845	14,240,697	19,841,542	18,402,099
Special assessments		315,821	0	315,821	210,000
Miscellaneous		2,072,539	6,717,500	8,790,039	8,444,101
Other financing sources		50,167,035	11,091,191	61,258,226	61,339,111
Total revenues and other sources		137,929,793	33,735,182	171,664,975	166,119,637
Expenditures and Other Financing Uses					
Public safety		25,550,009	0	25,550,009	26,886,247
Public works		7,899,716	0	7,899,716	8,567,835
Health and social services		1,059,393	0	1,059,393	1,258,493
Culture and recreation		7,528,416	0	7,528,416	7,985,466
Community and economic development		8,539,842	0	8,539,842	6,731,577
General government		6,197,121	0	6,197,121	6,761,128
Debt service		32,779,912	0	32,779,912	32,840,371
Capital projects		13,840,433	0	13,840,433	21,114,911
Total governmental activities expenditures		103,394,842	0	103,394,842	112,146,028
Business type activities		0	19,077,080	19,077,080	22,904,137
Total ALL expenditures		103,394,842	19,077,080	122,471,922	135,050,165
Other financing uses, including transfers out		47,168,136	6,359,312	53,527,448	53,018,111
Total ALL expenditures/And other financing uses		150,562,978	25,436,392	175,999,370	188,068,276
Excess revenues and other sources over (Under) Expenditures/And other financing uses		-12,633,185	8,298,790	-4,334,395	-21,948,639
Beginning fund balance July 1, 2013		69,995,032	140,997,997	210,993,029	210,993,028
Ending fund balance June 30, 2014		57,361,847	149,296,787	206,658,634	189,044,389
Note - These balances do not include \$ 0 held in non-budgeted internal service funds; \$ 0 held in Pension Trust Funds; \$ 0 held in Private Purpose Trust funds and \$ 714,243 held in agency funds which were not budgeted and are not available for city operations.					
Indebtedness at June 30, 2014		Amount - Omit cents	Indebtedness at June 30, 2014		Amount - Omit cents
General obligation debt		\$ 73,945,000	Other long-term debt		\$ 1,869,689
Revenue debt		\$ 0	Short-term debt		\$ 0
TIF Revenue debt		\$ 0			
			General obligation debt limit		\$ 305,047,403
CERTIFICATION					
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF					
Signature of city clerk			Date Published/Posted	Mark (x) one	
			11/28/2014	<input checked="" type="checkbox"/> Date Published	
				<input type="checkbox"/> Date Posted	
Printed name of city clerk		Telephone	Area Code	Number	Extension
Ryan Jacobson		→	515	222-3603	
Signature of Mayor or other City official (Name and Title)				Date signed	
PLEASE PUBLISH THIS PAGE ONLY					

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014			CITY OF WEST DES MOINES			<div><input checked="" type="checkbox"/> GAAP</div> <div><input type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by entering an X in the appropriate box on this sheet ONLY</div>					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
1	Section A - TAXES											1
2	Taxes levied on property	32,609,341	6,026,232		8,494,917	0	0	47,130,490			47,130,490	2
3	Less: Uncollected property taxes - Levy year	15,937	2,949		4,837	0	0	23,723			23,723	3
4	Net current property taxes	32,593,404	6,023,283		8,490,080	0	0	47,106,767		T01	47,106,767	4
5	Delinquent property taxes	0	0		0	0	0	0		T01	0	5
6	Total property tax	32,593,404	6,023,283		8,490,080	0	0	47,106,767			47,106,767	6
7	TIF revenues			10,822,378				10,822,378		T01	10,822,378	7
	Other city taxes											
8	Utility tax replacement excise taxes	400,570	74,115	0	94,465	0	0	569,150		T15	569,150	8
9	Utility franchise tax (Chapter 364.2, Code of Iowa)	286,404	0	0	0	0	0	286,404	0	T15	286,404	9
10	Parimutuel wager tax	0	0	0	0	0	0	0	0	C30	0	10
11	Gaming wager tax	0	0	0	0	0	0	0	0	C30	0	11
12	Mobile home tax	0	0	0	0	0	0	0	0	T19	0	12
13	Hotel/motel tax	3,457,345	0	0	0	0	0	3,457,345	0	T19	3,457,345	13
14	Other local option taxes	0	0	0	0	0	0	0	0	T09	0	14
15	TOTAL OTHER CITY TAXES	4,144,319	74,115	0	94,465	0	0	4,312,899	0		4,312,899	15
16	Section B - LICENSES AND PERMITS	2,172,885	0	0	0	0	0	2,172,885	0	T29	2,172,885	16
17	Section C - USE OF MONEY AND PROPERTY											17
18	Interest	78,936	539	0	57,223	0	0	136,698	125,479	U20	262,177	18
19	Rents and royalties	104,693	0	0	0	0	0	104,693	0	U40	104,693	19
20	Other miscellaneous use of money and property	0	0	0	0	0	0	0	1,548,297	U20	1,548,297	20
21		0	0	0	0	0	0	0	0		0	21
22	TOTAL USE OF MONEY AND PROPERTY	183,629	539	0	57,223	0	0	241,391	1,673,776		1,915,167	22
23												23
24	Section D - INTERGOVERNMENTAL											24
25												25
26	Federal grants and reimbursements											26
27	Federal grants	123,725	2,022,128	0	0	0	0	2,145,853	0	B89	2,145,853	27
28	Community development block grants	0	0	0	0	0	0	0	0	B50	0	28
29	Housing and urban development	0	420,385	0	0	0	0	420,385	0	B50	420,385	29
30	Public assistance grants	0	0	0	0	0	0	0	0	B79	0	30
31	Payment in lieu of taxes	0	0	0	0	0	0	0	0	B30	0	31
32		0	0	0	0	0	0	0	0		0	32
33	Total Federal grants and reimbursements	123,725	2,442,513	0	0	0	0	2,566,238	0		2,566,238	33
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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		5,637,020					5,637,020		C46	5,637,020	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	3,726	204,384	0	0	0	0	208,110	0	C89	208,110	49
50	Iowa Department of Transportation	0	0	0	0	2,543,910	0	2,543,910	0	C89	2,543,910	50
51	Iowa Department of Natural Resources	0	0	0	0	0	0	0	0	C89	0	51
52	Iowa Department of Economic Development	0	0	0	0	0	0	0	0	C89	0	52
53	CEBA grants	0	0	0	0	0	0	0	0	C89	0	53
54		0	0	0	0	0	0	0	0	C89	0	54
55		0	0	0	0	0	0	0	0		0	55
56		0	0	0	0	0	0	0	0		0	56
57		0	0	0	0	0	0	0	0		0	57
58		0	0	0	0	0	0	0	0		0	58
59		0	0	0	0	0	0	0	0		0	59
60	Total state	3,726	5,841,404	0	0	2,543,910	0	8,389,040	0		8,389,040	60
61												61
62	Local grants and reimbursements											62
63	County contributions	1,003,034	5,000	0	0	0	0	1,008,034	0		1,008,034	63
64	Library service	17,998	0	0	0	0	0	17,998	0	D89	17,998	64
65	Township contributions	941,988	0	0	0	0	0	941,988	0	D89	941,988	65
66	Fire/EMT service	1,767,660	75,308	0	0	44,844	0	1,887,812	12,018	D89	1,899,830	66
67	Comm School District sharing agreements	306,123	0	0	0	0	0	306,123	0	D89	306,123	67
68		0	0	0	0	0	0	0	0		0	68
69		0	0	0	0	0	0	0	0		0	69
70	Total local grants and reimbursements	4,036,803	80,308	0	0	44,844	0	4,161,955	12,018		4,173,973	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	4,164,254	8,364,225	0	0	2,588,754	0	15,117,233	12,018		15,129,251	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water		0	0	0	0	0	0	0	A91	0	73
74	Sewer		0	0	0	0	0	0	10,253,778	A8Ø	10,253,778	74
75	Electric		0	0	0	0	0	0	0	A92	0	75
76	Gas		0	0	0	0	0	0	0	A93	0	76
77	Parking		0	0	0	0	0	0	0	A6Ø	0	77
78	Airport		0	0	0	0	0	0	0	AØ1	0	78
79	Landfill/garbage		0	0	0	0	0	0	1,885,606	A81	1,885,606	79
80	Hospital		0	0	0	0	0	0	0	A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit	0	0	0	0	0	0	0	0	A94	0	82
83	Cable TV	0	0	0	0	0	0	0	0	T15	0	83
84	Internet	0	0	0	0	0	0	0	0	A03	0	84
85	Telephone	0	0	0	0	0	0	0	0	A03	0	85
86	Housing authority	0	0	0	0	0	0	0	0	A50	0	86
87	Storm water	0	0	0	0	0	0	0	2,101,313	A80	2,101,313	87
88	Other:											88
89	Nursing home	0	0	0	0	0	0	0	0	A89	0	89
90	Police service fees	7,755	0	0	0	0	0	7,755	0	A89	7,755	90
91	Prisoner care	0	0	0	0	0	0	0	0	A89	0	91
92	Fire service charges	25,533	0	0	0	0	0	25,533	0	A89	25,533	92
93	Ambulance charges	3,265,633	0	0	0	0	0	3,265,633	0	A89	3,265,633	93
94	Sidewalk street repair charges	0	0	0	0	0	0	0	0	A44	0	94
95	Housing and urban renewal charges	970,965	0	0	0	0	0	970,965	0	A50	970,965	95
96	River port and terminal fees	0	0	0	0	0	0	0	0	A87	0	96
97	Public scales	0	0	0	0	0	0	0	0	A89	0	97
98	Cemetery charges	10,565	0	0	0	0	0	10,565	0	A03	10,565	98
99	Library charges	0	0	0	0	0	0	0	0	A89	0	99
100	Park, recreation, and cultural charges	1,243,752	0	0	0	0	0	1,243,752	0	A61	1,243,752	100
101	Animal control charges	6,881	0	0	0	0	0	6,881	0	A89	6,881	101
102	Other charges - <i>Specify</i>	0	0	0	0	0	0	0	0		0	102
103	Traffice Analysis and other miscellaneous	69,761	0	0	0	0	0	69,761	0		69,761	103
104	TOTAL CHARGES FOR SERVICE	5,600,845	0	0	0	0	0	5,600,845	14,240,697		19,841,542	104
105												105
106	Section F - SPECIAL ASSESSMENTS	0	0	0	0	315,821	0	315,821	0	U01	315,821	106
107	Section G - MISCELLANEOUS											107
108	Contributions	123,234	286,817	0	0	354,892	0	764,943	974,926	U99	1,739,869	108
109	Deposits and sales/fuel tax refunds	62,556	0	0	0	0	0	62,556	26,467	U99	89,023	109
110	Sale of property and merchandise	45,436	28,000	0	0	0	0	73,436	0	U11	73,436	110
111	Fines	310,092	0	0	0	0	0	310,092	0	U30	310,092	111
112	Internal service charges	0	0	0	0	0	0	0	5,716,107	NR	5,716,107	112
113	Other miscellaneous - <i>Specify</i>	0	0	0	0	0	0	0	0		0	113
114	Reimbursements (copies, etc.)	108,401	0	0	0	22,373	0	130,774	0		130,774	114
115	Economic Development Loan repayments	0	7,095	0	0	0	0	7,095	0		7,095	115
116	E911 Surcharge	0	689,468	0	0	0	0	689,468	0		689,468	116
117	Miscellaneous	7,135	27,040	0	0	0	0	34,175	0		34,175	117
118		0	0	0	0	0	0	0	0		0	118
119		0	0	0	0	0	0	0	0		0	119
120	TOTAL MISCELLANEOUS	656,854	1,038,420	0	0	377,265	0	2,072,539	6,717,500		8,790,039	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WEST DES MOINES					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	49,516,190	15,500,582	10,822,378	8,641,768	3,281,840	0	87,762,758	22,643,991		110,406,749	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales	11,358	0	0	0	0	0	11,358	0	NR	11,358	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>	0	0	0	0	4,493,907	0	4,493,907	0	NR	4,493,907	125
126	Proceeds of anticipatory warrants or other short-term debt	0	0	0	0	0	0	0	0	A89	0	126
127	<i>Regular transfers in and interfund loans</i>	11,443,484	404,854		13,557,896	9,975,638	0	35,381,872	7,865,678		43,247,550	127
128	<i>Internal TIF loans and transfers in</i>	7,952	0	637,895	9,193,050	441,001	0	10,279,898	0		10,279,898	128
129	Capital Contributions	0	0	0	0	0	0	0	0		0	129
130		0	0	0	0	0	0	0	3,225,513		3,225,513	130
131	TOTAL OTHER FINANCING SOURCES	11,462,794	404,854	637,895	22,750,946	14,910,546	0	50,167,035	11,091,191		61,258,226	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	60,978,984	15,905,436	11,460,273	31,392,714	18,192,386	0	137,929,793	33,735,182		171,664,975	132
133												133
134	Beginning fund balance July 1, 2013	24,843,852	17,278,050	4,979,438	3,497,034	19,396,658	0	69,995,032	140,997,997		210,993,029	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	85,822,836	33,183,486	16,439,711	34,889,748	37,589,044	0	207,924,825	174,733,179		382,658,004	136
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	7,961,461	1,304,167	0	0	0	0	9,265,628		E62	9,265,628	2
3	Purchase of land and equipment	235,862	118,751	0	0	0	0	354,613		G62	354,613	3
4	Construction	0	0	0	0	0	0	0		F62	0	4
5	Jail — Current operation	0	0	0	0	0	0	0		E04	0	5
6	Purchase of land and equipment	0	0	0	0	0	0	0		G04	0	6
7	Construction	0	0	0	0	0	0	0		F04	0	7
8	Emergency management — Current operation	18,411	0	0	0	0	0	18,411		E89	18,411	8
9	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	9
10	Flood control — Current operation	34,886	0	0	0	0	0	34,886		E59	34,886	10
11	Purchase of land and equipment	0	0	0	0	0	0	0		G59	0	11
12	Construction	0	0	0	0	0	0	0		F59	0	12
13	Fire department — Current operation	6,278,883	1,110,723	0	0	0	0	7,389,606		E24	7,389,606	13
14	Purchase of land and equipment	24,682	0	0	0	0	0	24,682		G24	24,682	14
15	Construction	0	0	0	0	0	0	0		F24	0	15
16	Ambulance — Current operation	4,472,376	402	0	0	0	0	4,472,778		E32	4,472,778	16
17	Purchase of land and equipment	55,624	0	0	0	0	0	55,624		G32	55,624	17
18	Building inspections — Current operation	945,522	0	0	0	0	0	945,522		E66	945,522	18
19	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	19
20	Construction	0	0	0	0	0	0	0		F66	0	20
21	Miscellaneous protective services — Current operation	0	0	0	0	0	0	0		E66	0	21
22	Purchase of land and equipment	0	0	0	0	0	0	0		G66	0	22
23	Construction	0	0	0	0	0	0	0		F66	0	23
24	Animal control — Current operation	304,551	0	0	0	0	0	304,551		E32	304,551	24
25	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	25
26	Construction	0	0	0	0	0	0	0		F32	0	26
27	Other public safety — Current operation	2,214,398	272,794	0	0	0	0	2,487,192		E89	2,487,192	27
28	Purchase of land and equipment	66,301	130,215	0	0	0	0	196,516		G89	196,516	28
29		0	0	0	0	0	0	0			0	29
30		0	0	0	0	0	0	0			0	30
31		0	0	0	0	0	0	0			0	31
32		0	0	0	0	0	0	0			0	32
33		0	0	0	0	0	0	0			0	33
34		0	0	0	0	0	0	0			0	34
35		0	0	0	0	0	0	0			0	35
36		0	0	0	0	0	0	0			0	36
37		0	0	0	0	0	0	0			0	37
38		0	0	0	0	0	0	0			0	38
39		0	0	0	0	0	0	0			0	39
40	TOTAL PUBLIC SAFETY	22,612,957	2,937,052	0	0	0	0	25,550,009			25,550,009	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	3,158,320	0	0	0	0	0	3,158,320		E44	3,158,320	42
43	Purchase of land and equipment	350,735	0	0	0	0	0	350,735		G44	350,735	43
44	Construction	0	0	0	0	0	0	0		F44	0	44
45	Parking meter and off-street — Current operation	0	0	0	0	0	0	0		E60	0	45
46	Purchase of land and equipment	0	0	0	0	0	0	0		G60	0	46
47	Construction	0	0	0	0	0	0	0		F60	0	47
48	Street lighting — Current operation	0	866,014	0	0	0	0	866,014		E44	866,014	48
49	Traffic control safety — Current operation	1,119,896	0	0	0	0	0	1,119,896		E44	1,119,896	49
50	Purchase of land and equipment	5,648	0	0	0	0	0	5,648		G44	5,648	50
51	Construction	0	0	0	0	0	0	0		F44	0	51
52	Snow removal — Current operation	0	0	0	0	0	0	0		E44	0	52
53	Purchase of land and equipment	0	0	0	0	0	0	0		G44	0	53
54	Highway engineering — Current operation	1,194,552	0	0	0	0	0	1,194,552		E44	1,194,552	54
55	Purchase of land and equipment	32,250	0	0	0	0	0	32,250		G44	32,250	55
56	Construction	0	0	0	0	0	0	0		F44	0	56
57	Street cleaning — Current operation	90,646	0	0	0	0	0	90,646		E81	90,646	57
58	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	58
59	Airport (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E01	0	59
60	Purchase of land and equipment	0	0	0	0	0	0	0		G01	0	60
61	Construction	0	0	0	0	0	0	0		F01	0	61
62	Garbage (if not an enterprise) — Current operation	0	0	0	0	0	0	0		E81	0	62
63	Purchase of land and equipment	0	0	0	0	0	0	0		G81	0	63
64	Construction	0	0	0	0	0	0	0		F81	0	64
65	Other public works — Current operation	1,000,755	0	0	0	0	0	1,000,755		E89	1,000,755	65
66	Purchase of land and equipment	80,900	0	0	0	0	0	80,900		G89	80,900	66
67	Construction	0	0	0	0	0	0	0		F89	0	67
68		0	0	0	0	0	0	0			0	68
69		0	0	0	0	0	0	0			0	69
70		0	0	0	0	0	0	0			0	70
71		0	0	0	0	0	0	0			0	71
72		0	0	0	0	0	0	0			0	72
73		0	0	0	0	0	0	0			0	73
74		0	0	0	0	0	0	0			0	74
75		0	0	0	0	0	0	0			0	75
76		0	0	0	0	0	0	0			0	76
77		0	0	0	0	0	0	0			0	77
78		0	0	0	0	0	0	0			0	78
79		0	0	0	0	0	0	0			0	79
80	TOTAL PUBLIC WORKS	7,033,702	866,014	0	0	0	0	7,899,716			7,899,716	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation	0	0	0	0	0	0	0		E79	0	82
83	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	83
84	City hospital — Current operation	0	0	0	0	0	0	0		E36	0	84
85	Purchase of land and equipment	0	0	0	0	0	0	0		G36	0	85
86	Construction	0	0	0	0	0	0	0		F36	0	86
87	Payments to private hospitals — Current operation	0	0	0	0	0	0	0		E36	0	87
88	Health regulation and inspections — Current operation	0	0	0	0	0	0	0		E32	0	88
89	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	89
90	Construction	0	0	0	0	0	0	0		F32	0	90
91	Water, air, and mosquito control — Current operation	0	0	0	0	0	0	0		E32	0	91
92	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	92
93	Construction	0	0	0	0	0	0	0		F32	0	93
94	Community mental health — Current operation	0	0	0	0	0	0	0		E32	0	94
95	Purchase of land and equipment	0	0	0	0	0	0	0		G32	0	95
96	Construction	0	0	0	0	0	0	0		F32	0	96
97	Other health and social services — Current operation	838,591	220,802	0	0	0	0	1,059,393		E79	1,059,393	97
98	Purchase of land and equipment	0	0	0	0	0	0	0		G79	0	98
99	Construction	0	0	0	0	0	0	0		F79	0	99
100		0	0	0	0	0	0	0			0	100
101		0	0	0	0	0	0	0			0	101
102		0	0	0	0	0	0	0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	838,591	220,802	0	0	0	0	1,059,393			1,059,393	103
104												104
105												105
106												106
107												107
108												108
109												109
110												110
111												111
112												112
113												113
114												114
115												115
116												116
117												117
118												118
119												119
120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	2,379,382	13,005	0	0	0	0	2,392,387		E52	2,392,387	122
123	Purchase of land and equipment	0	75,585	0	0	0	0	75,585		G52	75,585	123
124	Construction	0	0	0	0	0	0	0		F52	0	124
125	Museum, band, theater — Current operation	0	0	0	0	0	0	0		E61	0	125
126	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	126
127	Parks — Current operation	4,643,507	13,827	0	0	0	0	4,657,334		E61	4,657,334	127
128	Purchase of land and equipment	84,460	38,314	0	0	0	0	122,774		G61	122,774	128
129	Construction	0	0	0	0	0	0	0		F61	0	129
130	Recreation — Current operation	0	0	0	0	0	0	0		E61	0	130
131	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	131
132	Construction	0	0	0	0	0	0	0		F61	0	132
133	Cemetery — Current operation	9,798	0	0	0	0	0	9,798		E03	9,798	133
134	Purchase of land and equipment	0	4,177	0	0	0	0	4,177		G03	4,177	134
135	Community center, zoo, marina, and auditorium	266,361	0	0	0	0	0	266,361		E61	266,361	135
136	Other culture and recreation	0	0	0	0	0	0	0		E61	0	136
137	Purchase of land and equipment	0	0	0	0	0	0	0		G61	0	137
138	Construction	0	0	0	0	0	0	0		F61	0	138
139	TOTAL CULTURE AND RECREATION	7,383,508	144,908	0	0	0	0	7,528,416			7,528,416	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	384,625	0	0	0	0	0	384,625		E89	384,625	141
142	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	142
143	Economic development — Current operation	2,858,995	107,909	1,052,246	0	0	0	4,019,150		E89	4,019,150	143
144	Purchase of land and equipment	14,008	0	0	0	0	0	14,008		G89	14,008	144
145	Housing and urban renewal — Current operation	245,869	2,503,910	0	0	0	0	2,749,779		E50	2,749,779	145
146	Purchase of land and equipment	0	0	0	0	0	0	0		G50	0	146
147	Construction	0	0	0	0	0	0	0		F50	0	147
148	Planning and zoning — Current operation	1,362,829	0	0	0	0	0	1,362,829		E29	1,362,829	148
149	Purchase of land and equipment	0	0	0	0	0	0	0		G29	0	149
150	Other community and economic development — Current operation	9,451	0	0	0	0	0	9,451		E89	9,451	150
151	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	151
152	Construction	0	0	0	0	0	0	0		F89	0	152
153	TIF Rebates	0	0	0	0	0	0	0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	4,875,777	2,611,819	1,052,246	0	0	0	8,539,842			8,539,842	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WEST DES MOINES					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	3,694,643	0	0	0	0	0	3,694,643		E29	3,694,643	160
161	Purchase of land and equipment	289,612	0	0	0	0	0	289,612		G29	289,612	161
162	Clerk, Treasurer, financial administration — Current operation	1,041,641	0	0	0	0	0	1,041,641		E23	1,041,641	162
163	Purchase of land and equipment	0	0	0	0	0	0	0		G23	0	163
164	Elections — Current operation	9,422	0	0	0	0	0	9,422		E89	9,422	164
165	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	165
166	Legal services and city attorney — Current operation	531,458	0	0	0	0	0	531,458		E25	531,458	166
167	Purchase of land and equipment	0	0	0	0	0	0	0		G25	0	167
168	City hall and general buildings — Current operation	225,741	0	0	0	0	0	225,741		E31	225,741	168
169	Purchase of land and equipment	0	0	0	0	0	0	0		G31	0	169
170	Construction	0	0	0	0	0	0	0		F31	0	170
171	Tort liability — Current operation	372,859	0	0	0	0	0	372,859		E89	372,859	171
172	Other general government — Current operation	31,745	0	0	0	0	0	31,745		E89	31,745	172
173	Purchase of land and equipment	0	0	0	0	0	0	0		G89	0	173
174		0	0	0	0	0	0	0			0	174
175		0	0	0	0	0	0	0			0	175
176	TOTAL GENERAL GOVERNMENT	6,197,121	0	0	0	0	0	6,197,121			6,197,121	176
177	Section G — DEBT SERVICE	107,748	1,148,534	0	31,458,455	65,175	0	32,779,912			32,779,912	177
178		0	0	0	0	0	0	0			0	178
179		0	0	0	0	0	0	0			0	179
180		0	0	0	0	0	0	0			0	180
181		0	0	0	0	0	0	0			0	181
182	TOTAL DEBT SERVICE	107,748	1,148,534	0	31,458,455	65,175	0	32,779,912			32,779,912	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	Governmental Capital Projects	0	0	0	0	13,462,732	0	13,462,732			13,462,732	184
185		0	0	0	0	0	0	0			0	185
186		0	0	0	0	0	0	0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	13,462,732	0	13,462,732			13,462,732	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189	TIF Capital Projects	0	0	0	0	377,701	0	377,701			377,701	189
190		0	0	0	0	0	0	0			0	190
191		0	0	0	0	0	0	0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	377,701	0	377,701			377,701	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	13,840,433	0	13,840,433			13,840,433	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	49,049,404	7,929,129	1,052,246	31,458,455	13,905,608	0	103,394,842			103,394,842	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued			CITY OF WEST DES MOINES			<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								0	E91	0	198
199	Purchase of land and equipment								0	G91	0	199
200	Construction								0	F91	0	200
201	Sewer and sewage disposal — Current operation							7,991,841		E80	7,991,841	201
202	Purchase of land and equipment							0	G80		0	202
203	Construction							0	F80		0	203
204	Electric — Current operation							0	E92		0	204
205	Purchase of land and equipment							0	G92		0	205
206	Construction							0	F92		0	206
207	Gas Utility — Current operation							0	E93		0	207
208	Purchase of land and equipment							0	G93		0	208
209	Construction							0	F93		0	209
210	Parking — Current operation							0	E60		0	210
211	Purchase of land and equipment							0	G60		0	211
212	Construction							0	F60		0	212
213	Airport — Current operation							0	E01		0	213
214	Purchase of land and equipment							0	G01		0	214
215	Construction							0	F01		0	215
216	Landfill/Garbage — Current operation							1,839,484		E81	1,839,484	216
217	Purchase of land and equipment							0	G81		0	217
218	Construction							0	F81		0	218
219	Hospital — Current operation							0	E36		0	219
220	Purchase of land and equipment							0	G36		0	220
221	Construction							0	F36		0	221
222	Transit — Current operation							0	E94		0	222
223	Purchase of land and equipment							0	G94		0	223
224	Construction							0	F94		0	224
225	Cable TV, telephone, Internet — Current operation							0	E03		0	225
226	Purchase of land and equipment							0	G03		0	226
227	Housing authority — Current operation							0	E50		0	227
228	Purchase of land and equipment							0	G50		0	228
229	Construction							0	F50		0	229
230	Storm water — Current operation							1,469,144		E80	1,469,144	230
231	Purchase of land and equipment							0	G80		0	231
232	Construction							0	F80		0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2014 -- Continued	CITY OF WEST DES MOINES					<input checked="" type="checkbox"/> GAAP <input type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation								0	E89	0	238
239	Purchase of land and equipment								0	G89	0	239
240	Construction								0	F89	0	240
241												241
242	Enterprise Debt Service								0		0	242
243	Enterprise Capital Projects								1,008,929		1,008,929	243
244	Enterprise TIF Capital Projects								0		0	244
245	Internal service funds — <i>Specify</i>											245
246	Vehicle Maintenance								1,194,474		1,194,474	246
247	Vehicle Replacement								1,112,711		1,112,711	247
248	Health/Dental Insurance								4,063,845		4,063,845	248
249	Workers Compensation								396,652		396,652	249
250									0		0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								19,077,080		19,077,080	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	49,049,404	7,929,129	1,052,246	31,458,455	13,905,608	0	103,394,842	19,077,080		122,471,922	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	11,475,094	9,054,246		0	16,358,898	0	36,888,238	6,359,312		43,247,550	255
256	Internal TIF loans/repayments and transfers out	0	0	10,279,898	0	0	0	10,279,898	0		10,279,898	256
257		0	0	0	0	0	0	0	0		0	257
258	TOTAL OTHER FINANCING USES	11,475,094	9,054,246	10,279,898	0	16,358,898	0	47,168,136	6,359,312		53,527,448	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	60,524,498	16,983,375	11,332,144	31,458,455	30,264,506	0	150,562,978	25,436,392		175,999,370	259
260												260
261	Ending fund balance June 30, 2014:											261
262	Governmental:											262
263	Nonspendable	0	0	0	0	0	0	0			0	263
264	Restricted	0	16,200,111	5,107,567	3,431,293	7,324,538	0	32,063,509			32,063,509	264
265	Committed	0	0	0	0	0	0	0			0	265
266	Assigned	0	0	0	0	0	0	0			0	266
267	Unassigned	25,298,338	0	0	0	0	0	25,298,338			25,298,338	267
268	Total Governmental	25,298,338	16,200,111	5,107,567	3,431,293	7,324,538	0	57,361,847			57,361,847	268
269	Proprietary								149,296,787		149,296,787	269
270	Total ending fund balance June 30, 2014	25,298,338	16,200,111	5,107,567	3,431,293	7,324,538	0	57,361,847	149,296,787		206,658,634	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	85,822,836	33,183,486	16,439,711	34,889,748	37,589,044	0	207,924,825	174,733,179		382,658,004	271
272												272

Part III

INTERGOVERNMENTAL EXPENDITURES

CITY OF WEST DES MOINES

Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. *Enter amount, omit cents.*

Purpose	Amount paid to other local governments	Purpose	Amount paid to State
Correction.....	M05 \$ 0	Highways.....	L44 \$ 1,076,823
Health.....	M32 0	All other.....	L89 \$ 0
Highways.....	M44 352,845		
Transit subsidies.....	M94 0		
Libraries.....	M52 0		
Police protection.....	M62 0		
Sewerage.....	M80 5,249,887		
Sanitation.....	M81 0		
All other.....	M89 \$ 11,250		

Part IV

SALARIES AND WAGES

Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

	Amount - Omit cents
Total salaries and wages paid.....	27,580,227

Part V

DEBT OUTSTANDING, ISSUED, AND RETIRED

A. Long-term debt	Debt outstanding JULY 1, 2013 (a)	Debt during the fiscal year	Debt Outstanding JUNE 30, 2014	Interest paid this year (h)				
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 0	29U \$ 0	39U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	49U \$ 0	I91 \$ 0
2. Sewer utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
3. Electric utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I92 0
4. Gas utility	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I93 0
5. Transit-bus	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I94 0
6. Industrial Revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
7. Mortgage revenue	19T 0	24T 0	34T 0	44T 0	44T 0	44T 0	44T 0	I89 0
8. TIF revenue	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
Other-Specify	19U 0	29U 0	39U 0	49U 0	49U 0	49U 0	49U 0	I89 0
9. G.O.	97,410,000	4,385,000	27,850,000	73,945,000	0	0	0	I89 0
10. Installment Contract/IDOT	2,833,646	0	1,246,823	0	0	0	1,586,823	I89 0
11. Capital Leases	559,496	0	276,630	0	0	0	282,866	I89 0
12.	0	0	0	0	0	0	0	I89 0
13.	0	0	0	0	0	0	0	I89 0
14.	0	0	0	0	0	0	0	I89 0
Total long-term debt	100,803,142	4,385,000	29,373,453	73,945,000	0	0	1,869,689	0

B. Short-term debt

Amount - Omit cents

Outstanding as of JULY 1, 2013

61V \$ 0

Outstanding as of JUNE 30, 2014

64V \$ 0

Part VI

DEBT LIMITATION FOR GENERAL OBLIGATION BONDS

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Actual valuation -- January 1, 2012

	Amount - Omit cents		
\$	6,100,948,054	x .05 = \$	305,047,403

Part VII

CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2014

Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61		
	\$	\$	0	113,408,233	121,895,589
	2,478,346	6,009,010			

REMARKS

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